

SENIOR CITIZEN AND DISABLED PERSONS REDUCTION IN PROPERTY TAXES**YOU WILL BE NOTIFIED ONLY IF APPLICATION IS DENIED**

File application with the King County Assessor for taxes due in 2004 per RCW 84.36

1. I, am applying for a senior citizen or a disabled exemption and certify the following: (please mark appropriate boxes).

☐ I currently own and occupy this property as my principal residence as of December 31, 2003.☐ I am or will be 61 years of age or older on or before December 31, 2003.☐ I am **disabled AND retired** from regular, gainful employment by reason of disability. Please attach a **current physician's statement** attesting to disability if under age 61 **OR** attach a copy of your **SSI award letter**.☐ My spouse was previously approved for an exemption **AND** I am at least 57 years old.

2. Birthdate: _____ Spouse Birthdate: _____ Date Property Purchased / Occupied: _____

3. **Type of Ownership:** ☐ I am the owner / Occupant ☐ I have a lease for Life Estate – **Attach Document**4. **Include ALL GROSS INCOME OF CLAIMANT, SPOUSE AND/OR CO-TENANT: (MAXIMUM \$30,000)**

Total Social Security	\$ _____	Trust, Royalty, Partnership, Estate	\$ _____
Wages	\$ _____	Public Assistance Payments	\$ _____
Retirement Income	\$ _____	Alimony Received	\$ _____
Pension Income	\$ _____	Railroad Retirement Income	\$ _____
Annuities or IRA Disbursements	\$ _____	Gambling Winnings	\$ _____
Taxable & NON-Taxable Interest & Dividends	\$ _____	Total Capital Gains	\$ _____
Taxable and NON-Taxable Bonds	\$ _____	(Capital Losses are NOT deductible)	
Business Income before Depreciation	\$ _____	LISTED BELOW ARE THE ONLY ALLOWABLE DEDUCTIONS FOR THIS APPLICATION -- You will need to provide documentation for all expenses.	
Rental Income before Depreciation	\$ _____	** Nursing Home Expenses	\$ _____
Unemployment Payments	\$ _____	** In-Home Care Expenses	\$ _____
Income received from another Country	\$ _____	** Non-Reimbursed Prescriptions	\$ _____
Income earned from a CO-TENANT	\$ _____	TOTAL INCOME FOR 2003	\$ _____

VERIFICATION OF 2003 INCOME (INCLUDING ALL IRS SCHEDULES) MUST BE ATTACHED**PLEASE PRINT YOUR INFORMATION**

5. Claimant's Name: _____ Spouse's Name: _____

Address: _____

City, State, Zip: _____ Area Code/Phone #: _____

Any exemption granted through willfully providing **erroneous** information shall be subject to the correct tax being assessed for the last three years, plus a 100% penalty, (**RCW 84.40.130**). I declare under the penalties of perjury, that all of the fore-going statements are true.

Your signature must be witnessed by two (2) people **OR** by one (1) commissioned Deputy Assessor.

Claimant's Signature _____ Date Signed _____ Witness Signature _____ Date Signed _____

Deputy Assessor _____ Date Signed _____ Witness Signature _____ Date Signed _____

THIS CLAIM IS SUBJECT TO AUDIT BY THE DEPARTMENT OF REVENUE**FOR DEPARTMENT OF ASSESSMENTS USE ONLY**

Circle Exemption and Level:	Deferral / Senior	S	P	F	Circle if Application Approved	YES	NO
Years Eligible? _____					Circle if Segregation Needed and done?	YES	NO
Account #: _____	--				Application Reviewed By: _____		

INSTRUCTIONS

This material is available in alternate format for individuals with disabilities upon advance request by calling Exemptions at 206-296-3920 or TTY 206-296-7888.

Your claim is being filed with the King County Assessor's office for taxes payable in **2004** under the requirements of RCW 84.36. If you think you may qualify for any of the three (3) prior years, please call our office for the additional applications. You must supply applications with appropriate documentation attached for each year you wish to be considered for a reduction. The assessed valuation of the residence, for taxation purposes, is frozen at the level of the first year you can qualify for exemption.

NUMBERS LISTED BELOW CORRESPOND TO THE NUMBERS ON THE FRONT OF THIS FORM.

1. Mark boxes that apply to you. If you are disabled and under 61 years of age, you **MUST** supply this office with a current, physician signed disability form noting the year the disability occurred, the type of disability and whether the disability is temporary or permanent. For copies of the disability forms call 206-296-3920. **Or**, you may provide the copy of your SSI award letter.
2. Fill in your birth date, spouse's birth date and the date you purchased and occupied your residence.
3. Type of ownership: Check the box that pertains to you. If you have a life estate or a lease for life, you must attach a copy of that portion of the deed, lease or trust that shows the type of ownership.
4. **Income and Expense Box: Documents verifying your of income/deductions must be attached.** If you do not attach income documentation, your claim WILL NOT be processed. You must report to us all income sources – Taxable and Non-Taxable. Please provide the following information to verify income: Complete copies of the IRS Returns with all schedules attached, Retirement Income statements, Bond statements, Annuity disbursement statements, social security statements, monies contributed or paid to you by others residing with you, unemployment compensation, public assistance, disability payments, alimony, VA benefits, investments, capital gains (we **do not** allow the deductions of capital losses), trust or royalty disbursements, IRA disbursements, partnership disbursements, and business and rental income. We **do not** allow depreciation deductions for the purpose of this exemption.

Non-reimbursed nursing home expenses, including non-reimbursed medication expense for the claimant or a spouse may be deducted from gross income. **Non-reimbursed in-home care** for the claimant or spouse may be deducted. Items such as oxygen, Meals on Wheels, special needs furniture, attendant care and light housekeeping may be deducted from gross income. It is not a requirement that in-home care providers be specially licensed. **Non-reimbursed prescription drugs** expenses may be deducted. **Verification must be provided for all claimed expenses in order to receive the deduction.**

****PLEASE NOTE:** Resident facilities providing assisted living and adult care do not meet the nursing home requirement as set forth in RCW 84.36.

A **co-tenant** is a person who resides with the claimant **AND** has ownership interest in the residence. Co-tenant income information must be provided if they reside with you.

5. Name/Address/Signature: Enter your full name, address, phone number and spouse's name.

Claimant, please sign this claim form in front of two witnesses, or you may sign it at the Department of Assessments. If someone other than the claimant is signing this document, please attach proof of authority such as Power of Attorney.

IF APPROPRIATE on back years, this application will serve as a Request for Refunds. A refund petition will be prepared and mailed to you at a later date. IF you receive the refund petition, please SIGN IT and RETURN IT IMMEDIATELY. Your current year billing will receive an adjustment to reflect your exemption.

If additional forms are needed, visit our website to download copies. www.metrokc.gov/assessor/forms

**KING COUNTY DEPARTMENT OF ASSESSMENTS
500 - 4TH AVENUE, RM 709F, SEATTLE, WA 98104-2384
206-296-3920**